

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe County Com Sch Corp (5740)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$6,233,806	\$6,104,732	\$6,286,544	\$6,462,408	0.90%	2.80%
Non - Certified Salaries	120	\$1,825,243	\$2,018,329	\$2,224,978	\$2,243,057	5.29%	0.81%
Group Health Insurance	222	\$742,377	\$856,047	\$901,350	\$1,001,665	7.78%	11.13%
Social Security Noncertified	211	\$590,834	\$601,444	\$621,887	\$639,172	1.99%	2.78%
Teacher Retirement Fund, After 7-1-95	216	\$336,416	\$353,244	\$376,906	\$395,352	4.12%	4.89%
Public Employees Retirement Fund	214	\$240,424	\$291,713	\$319,953	\$326,057	7.91%	1.91%
Severance/Early Retirement Pay	213	\$172,728	\$187,939	\$193,546	\$197,460	3.40%	2.02%
Teacher Retirement Fund, Prior to 7-1-95	215	\$193,266	\$184,783	\$190,309	\$193,202	-0.01%	1.52%
Instructional Programs Improvement Services	312	\$69,446	\$115,121	\$157,592	\$185,254	27.80%	17.55%
Travel	580	\$47,995	\$42,925	\$48,120	\$52,892	2.46%	9.92%
Operational Supplies	611	\$46,930	\$32,982	\$55,578	\$50,037	1.62%	-9.97%
Staff Services	314	\$45,792	\$43,948	\$35,975	\$41,138	-2.64%	14.35%
Group Accident Insurance	223	\$32,845	\$29,969	\$31,457	\$33,236	0.30%	5.66%
Licensed Employees	135	\$59,184	\$98,407	\$22,306	\$31,617	-14.51%	41.74%
Rentals	440	\$31,387	\$12,463	\$34,309	\$25,514	-5.05%	-25.63%
Group Life Insurance	221	\$25,483	\$23,206	\$24,101	\$24,676	-0.80%	2.38%
Board of Education Services	318	\$4,313	\$9,050	\$16,453	\$21,836	50.01%	32.72%
Pupil Services	313	\$58,408	\$58,741	\$66,315	\$21,509	-22.10%	-67.57%
Other Professional and Technical Services	319	\$429	\$3,583	\$3,844	\$1,180	28.76%	-69.32%
Miscellaneous Objects	876 - 899	\$967	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$116,228	\$33,552	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$10,874,501	\$11,102,177	\$11,611,523	\$11,947,258	2.38%	2.89%

Student Academic Achievement

Certified Salaries	110	\$36,691,416	\$36,392,778	\$36,674,093	\$39,245,312	1.70%	7.01%
Group Health Insurance	222	\$4,754,415	\$4,732,776	\$4,899,489	\$5,272,883	2.62%	7.62%
Non - Certified Salaries	120	\$3,528,468	\$3,542,935	\$3,856,894	\$4,236,831	4.68%	9.85%
Social Security Noncertified	211	\$3,004,924	\$2,979,683	\$3,024,618	\$3,261,062	2.07%	7.82%
Teacher Retirement Fund, After 7-1-95	216	\$1,824,885	\$1,882,254	\$1,987,405	\$2,187,467	4.63%	10.07%
Severance/Early Retirement Pay	213	\$1,249,006	\$2,151,268	\$1,017,955	\$1,593,455	6.28%	56.53%
Operational Supplies	611	\$1,095,355	\$886,036	\$1,099,668	\$1,307,049	4.52%	18.86%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$950,474	\$803,897	\$1,035,517	\$1,254,900	7.19%	21.19%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,113,522	\$1,081,689	\$1,087,393	\$1,163,476	1.10%	7.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,397,110	\$1,010,220	\$863,890	\$1,054,110	-6.80%	22.02%
Textbooks	630	\$388,076	\$259,349	\$2,240,189	\$671,422	14.69%	-70.03%
Nonlicensed Employees	136	\$893,376	\$782,859	\$714,674	\$642,029	-7.93%	-10.16%
Public Employees Retirement Fund	214	\$459,881	\$486,267	\$570,258	\$618,656	7.70%	8.49%
Equipment	730	\$410,322	\$176,548	\$1,585,885	\$345,800	-4.19%	-78.20%
Instruction Services	311	\$124,582	\$156,808	\$185,782	\$204,011	13.12%	9.81%
Group Accident Insurance	223	\$189,947	\$152,834	\$152,717	\$165,543	-3.38%	8.40%
Licensed Employees	135	\$182,419	\$131,129	\$147,009	\$121,260	-9.71%	-17.52%
Travel	580	\$158,931	\$127,621	\$226,435	\$119,142	-6.95%	-47.38%
Group Life Insurance	221	\$145,760	\$116,320	\$114,446	\$114,080	-5.94%	-0.32%
Library Books	640	\$85,530	\$97,994	\$89,784	\$95,792	2.87%	6.69%
Miscellaneous Objects	876 - 899	\$55,107	\$35,075	\$48,355	\$66,092	4.65%	36.68%
Bank Service Charges	871	\$18,859	\$10,193	\$27,162	\$26,267	8.64%	-3.30%
Student Transportation Services	510	\$31,295	\$6,500	\$27,794	\$24,297	-6.13%	-12.58%
Advertising	540	\$1,856	\$726	\$25,774	\$14,608	67.50%	-43.32%
Pupil Services	313	\$63,277	\$11,899	\$183	\$11,425	-34.81%	6137.03%
Rentals	440	\$0	\$0	\$0	\$3,156	NA	NA
Other Professional and Technical Services	319	\$12,095	\$550	\$710	\$2,340	-33.68%	229.58%
Postage and Postage Machine Rental	532	\$467	\$492	\$485	\$454	-0.68%	-6.32%
Dues and Fees	810	\$89	\$403	\$310	\$293	34.70%	-5.48%
Seldom or Non-Recurring Purchases	873	\$24,077	\$0	\$0	\$50	-78.65%	NA
Repairs and Maintenance Services	430	\$23,753	(\$167)	(\$29)	\$0	-100.00%	100.00%
Student Academic Achievement Total		\$58,879,272	\$58,016,935	\$61,704,846	\$63,823,263	2.04%	3.43%
Overhead and Operational							
Non - Certified Salaries	120	\$8,729,720	\$9,296,741	\$9,200,624	\$9,595,497	2.39%	4.29%
Repairs and Maintenance Services	430	\$3,053,515	\$3,077,511	\$4,298,813	\$3,696,670	4.89%	-14.01%
Food Purchases	614	\$2,086,970	\$2,012,287	\$2,064,204	\$2,002,099	-1.03%	-3.01%
Heating and Cooling for Buildings - Electricity	621	\$2,064,259	\$2,030,244	\$2,019,514	\$1,986,668	-0.95%	-1.63%
Vehicles	731	\$841,848	\$333,239	\$1,531,460	\$1,411,573	13.79%	-7.83%
Public Employees Retirement Fund	214	\$1,122,335	\$1,209,244	\$1,297,606	\$1,350,471	4.73%	4.07%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$1,201,502	\$1,061,418	\$1,224,534	\$1,317,676	2.33%	7.61%
Group Health Insurance	222	\$1,206,517	\$1,163,187	\$1,127,931	\$1,219,710	0.27%	8.14%
Student Transportation Services	510	\$1,292,572	\$871,819	\$1,211,386	\$1,122,995	-3.45%	-7.30%
Certified Salaries	110	\$1,228,529	\$1,243,650	\$1,112,592	\$1,084,017	-3.08%	-2.57%
Social Security Noncertified	211	\$711,265	\$727,678	\$738,956	\$769,602	1.99%	4.15%
Insurance	520	\$536,371	\$584,823	\$464,955	\$529,054	-0.34%	13.79%
Gasoline and Lubricants	613	\$833,879	\$839,017	\$629,147	\$473,519	-13.19%	-24.74%
Workers Compensation Insurance	225	\$148,299	\$278,633	\$379,110	\$372,432	25.89%	-1.76%
Water and Sewage	411	\$312,748	\$279,546	\$272,082	\$277,411	-2.95%	1.96%
Equipment	730	\$261,993	\$215,798	\$87,537	\$183,603	-8.50%	109.74%
Severance/Early Retirement Pay	213	\$162,949	\$171,700	\$164,862	\$180,912	2.65%	9.74%
Board of Education Services	318	\$49,511	\$91,449	\$83,424	\$135,735	28.68%	62.70%
Instructional Programs Improvement Services	312	\$268,517	\$91,345	\$97,584	\$100,788	-21.73%	3.28%
Tires and Repairs	612	\$57,394	\$60,058	\$47,438	\$63,262	2.46%	33.36%
Removal of Refuse and Garbage	412	(\$146)	\$59,017	\$50,698	\$50,364	NA	-0.66%
Travel	580	\$53,456	\$49,040	\$48,253	\$47,532	-2.89%	-1.49%
Dues and Fees	810	\$27,360	\$43,776	\$37,297	\$42,665	11.75%	14.39%
Bank Service Charges	871	\$31,021	\$30,150	\$33,333	\$40,704	7.03%	22.11%
Miscellaneous Objects	876 - 899	\$0	\$2,257	\$0	\$38,750	NA	NA
Group Accident Insurance	223	\$35,973	\$33,412	\$33,308	\$35,690	-0.20%	7.15%
Group Life Insurance	221	\$41,789	\$37,024	\$33,063	\$33,599	-5.31%	1.62%
Telephone	531	\$53,584	\$30,574	\$30,824	\$33,550	-11.05%	8.85%
Cleaning Services	420	\$28,305	\$27,657	\$19,268	\$30,153	1.59%	56.50%
Other Professional and Technical Services	319	\$462,001	\$297,367	\$43,621	\$27,344	-50.68%	-37.32%
Board Member Compensation	115	\$29,460	\$28,616	\$27,500	\$26,906	-2.24%	-2.16%
Seldom or Non-Recurring Purchases	873	\$107,365	\$31,786	\$21,134	\$24,708	-30.74%	16.91%
Other Employee Benefits	241 - 290	\$15,584	\$15,384	\$15,384	\$15,384	-0.32%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$8,191	\$7,706	\$10,850	\$12,049	10.13%	11.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,093	\$8,701	\$7,969	\$8,586	4.89%	7.75%
Advertising	540	\$2,792	\$9,671	\$7,923	\$6,056	21.36%	-23.56%
Unemployment Insurance	230	\$52,832	\$15,935	\$4,603	\$5,032	-44.45%	9.33%
Rentals	440	\$676	\$2,981	\$2,878	\$3,427	50.08%	19.09%
Official Bond Premiums	525	\$1,506	\$1,962	\$1,550	\$2,452	12.96%	58.21%
Printing and Binding	550	\$316	\$0	\$0	\$876	29.04%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Gas	622	\$45,541	\$248,473	\$164,959	(\$54,356)	NA	-132.95%
Overhead and Operational Total		\$27,175,392	\$26,620,876	\$28,648,171	\$28,305,168	1.02%	-1.20%
Non Operational							
Redemption of Principal	831	\$11,751,188	\$12,045,698	\$6,099,175	\$18,127,941	11.45%	197.22%
Equipment	730	\$2,193,494	\$3,343,893	\$2,245,995	\$2,853,566	6.80%	27.05%
Buildings	720	\$2,902,235	\$3,581,421	\$2,834,779	\$2,193,209	-6.76%	-22.63%
Non - Certified Salaries	120	\$1,457,843	\$1,647,443	\$1,570,831	\$1,661,259	3.32%	5.76%
Interest	832	\$1,012,026	\$1,021,658	\$513,806	\$601,188	-12.21%	17.01%
Certified Salaries	110	\$503,963	\$493,085	\$505,866	\$546,095	2.03%	7.95%
Computer Hardware	741	\$1,265,551	\$1,153,208	\$2,442,131	\$526,378	-19.69%	-78.45%
Public Employees Retirement Fund	214	\$161,454	\$196,965	\$214,222	\$228,978	9.13%	6.89%
Group Health Insurance	222	\$190,071	\$212,741	\$205,637	\$226,601	4.49%	10.20%
Social Security Noncertified	211	\$143,984	\$157,614	\$154,270	\$163,324	3.20%	5.87%
Operational Supplies	611	\$81,558	\$85,220	\$79,184	\$93,734	3.54%	18.38%
Severance/Early Retirement Pay	213	\$16,447	\$23,840	\$27,615	\$30,144	16.35%	9.16%
Teacher Retirement Fund, After 7-1-95	216	\$19,523	\$17,079	\$15,508	\$15,505	-5.60%	-0.02%
Seldom or Non-Recurring Purchases	873	\$4,939	\$2,161	\$1,658	\$8,611	14.91%	419.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,340	\$8,001	\$7,138	\$7,459	-2.75%	4.49%
Group Accident Insurance	223	\$5,278	\$5,557	\$5,722	\$6,158	3.93%	7.62%
Group Life Insurance	221	\$4,535	\$4,943	\$4,675	\$4,910	2.01%	5.02%
Travel	580	\$1,954	\$4,280	\$1,317	\$3,021	11.51%	129.42%
Instructional Programs Improvement Services	312	\$884	\$63	\$2,157	\$842	-1.21%	-60.98%
Other Communication Services	533 - 539	\$60	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$256	\$482	\$0	NA	-100.00%
Student Transportation Services	510	\$1,000	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$21,726,325	\$24,005,128	\$16,932,168	\$27,298,923	5.87%	61.23%
Grand Total		\$118,655,490	\$119,745,117	\$118,896,707	\$131,374,613	2.58%	10.49%